TORT CLAIM AGAINST PIERCE COUNTY
(attachment)

Date(s) of Injury: From February 2009 and onward.

Place Injuries Occurred: Office of the Pierce County Assessor-Treasurer
2401 South 35th Street, Room No. 142
Tacoma, WA 98409-7498

The injuries emanate from the discharge of claimant's sworn duties as a public real estate appraiser for ad-valorem tax purposes and as Deputy Assessor-Treasurer for Pierce County. The damages are not confined to this location, but transcend Pierce County, to the State of Washington and beyond. Indeed to wherever newspaper articles or internet postings about the subject(s) matter giving rise to this lawsuit are streamed, distributed, read and/or discussed.

Amount Claimed: $1.00 -- Undetermined. The amount of general damages is within the province of the jury to determine. Juries in cases involving conspiracy to commit fraud(s), defamation, misrepresentation, attorney malfeasance, malicious prosecution, false light, contractual interference, adverse employment actions in violation of public policy, discrimination, violation of civil rights, negligent and/or intentional infliction of emotional distress and economic injury, have awarded varying amounts as damages. Claimant reserves the right to increase the damage amount claimed, as well as the right to file multiple and separate actions, individually or as a member of a class action, as the evidence warrants.

Attorney for Claimant: Stephen Pidgeon
Old Federal Building
3002 Colby Avenue, Suite 306
Everett, WA 98201

Circumstances which brought about the injury or damages: Claimant is a professional real estate appraiser with more than 20 years of appraisal experience. Claimant is licensed by the State of Washington as a Certified General Real Estate Appraiser, the highest appraisal license conferred by the state. In addition, claimant is accredited by the Washington State Department of Revenue to perform ad-valorem appraisals for property tax purposes. Claimant has been a faithful public servant for 15 years, serving as an appraiser for the Pierce County Assessor-Treasurer office since May, 1997 and as Deputy Assessor-Treasurer for Pierce County since May, 2009.

(**Exhibit No. 1** is a true and correct copy of claimant's Appraisal License from the Washington State Department of Licensing.)

The administration of an ad-valorem appraisal system for property tax purposes is a technical endeavor for which the State of Washington demands appropriate training and competence through the state accreditation program. Claimant is accredited and competent to testify to the matters stated herein.

(**Exhibit No. 2** is a true and correct copy of claimant's Ad-Valorem Appraisal Accreditation from the Washington State Department of Revenue.)

The allegations set forth in this document attest to the abuse of a public system that generates more than one billion dollars in property taxes every year for various governmental agencies, and to the coordinated effort to suppress the disclosures of its abuse by the very same authorities with a fiduciary duty to protect and ensure the system's integrity.

Claimant made multiple and repeated attempts to alert defendant Pierce County of serious problems within the public property tax system. In response, because the revelations were deemed too dangerous, defendant actively sought to discourage claimants' reporting of wrongdoing through the manipulation of labor conditions at the Assessor-Treasurer office and by engaging in ad- hominen defamatory attacks against claimant.

The fraudulent treatment of the property tax system is evidenced through the following:

a. **multi-year systemic falsifications of all county appraisals for property tax purposes;**
b. **insertion of hundreds of thousands of forged entries into the public records, each instance representing a felony according to state law;**
c. **false reporting of exaggerated and inflated amounts of "new construction" to state authorities, so as to fraudulently increase by millions of dollars the amount of property tax collected, unlawfully bypassing the limitations set forth by Initiative 747 and by state law;**
d. **usage of the U.S. Postal Service to disseminate throughout Pierce County and across state lines, property tax statements based on fraudulently produced assessments;**
e. **forced property sales and evictions of Pierce County residents from their homes when delinquent in their property tax payments, despite specific and repeated warnings about the property tax levy rates having been robbed of their integrity through the systematic falsification of the public appraisals;**
f. **granting of favorable property valuations to select political contributors and insiders;**
g. **wrongful signing of settlement agreements with some of the county's highest value property owners, committing in advance to their assessment treatment, years into the future;**
h. **wrongful payments of hundreds of thousands of dollars made to certain present and former Assessor-Treasurer employees, despite defendant's own independent investigator's findings that their claims lacked merit, and despite significant evidence provided to defendant Pierce County attesting to those employees involvement in, or failure to report, appraisal malpractice;**
i. **various other wrongful practices that injure the uniformity in taxation protections afforded to all citizens by the Washington State Constitution.**

These allegations are based on claimant's personal knowledge of facts that would be admissible as evidence in a court of law, and are further corroborated by defendant Pierce County's premeditated misuse of public resources to defame, silence and retaliate against claimant's good faith reporting of wrongdoing.

Facts:

A. On January 23, 2009 defendant Pierce County, in the persons of County Executive Pat McCarthy and Deputy Prosecutor David Prather, is formally notified of the presence of hundreds of thousands of falsified appraisals in the Pierce County Property Assessment system used to calculate property taxes. No Pierce County authority makes an attempt to contact the Assessor-Treasurer office to perform even preliminary inquiries.

(**Exhibit No. 3** is a true and correct copy of the January 23, 2009 Assessor-Treasurer Management Team Meeting minutes.)

B. Again on March 11, 2009 defendant Pierce County is formally notified of false entries and other violations of law perpetrated to the property tax system through a formal presentation made to the Pierce County Council by the duly elected Pierce County Assessor-Treasurer. Following a two week silence, the Council responds with Resolution No. R2009-21 commissioning a "preliminary review and analysis of staffing needs", to be conducted and completed in four to five (4-5) days, to ascertain the level of budget cuts the assessor's office can absorb. In said preliminary review, the unsubstantiated and unattributed claim that Pierce County taxpayers were not harmed by the violations of law is premeditatedly inserted to mislead the citizens of Pierce County and to provide a plausible cover for defendant's fiduciary failure to investigate the wrongdoing.

(**Exhibit No. 4** is a true and correct copy of the report submitted to the Pierce County Council on March 11, 2009 by the Assessor-Treasurer.)

(**Exhibit No. 5** is a true and correct copy of Pierce County Council Resolution No. R2009-21 dated March 24, 2009 commissioning the staffing review.)

(**Exhibit No. 6** is a true and correct copy of the Preliminary Review and Analysis of Staffing Needs dated March 30, 2009 submitted to the Pierce County Council.)

C. On May 5, 2009 defendant Pierce County is again formally notified of the existence of forged entries, falsified reports and systematic violations of mandatory inspections within the Pierce County Property Assessment Records. Said notification comes through an official letter from the Pierce County Assessor-Treasurer to the Pierce County Prosecuting Attorney. In the subsequent months, multiple and repeated requests are made to the Pierce County Prosecuting Attorney seeking an official investigation. All such requests are negligently rejected. No Pierce County authority makes an attempt to contact the Assessor-Treasurer office to perform even preliminary inquiries.

(**Exhibit No. 7** is a true and correct copy of the May 5, 2009 letter sent to the Pierce County Prosecuting Attorney by the Assessor-Treasurer.)

D. On September 2, 2009 defendant's own Pierce County Assessor-Treasurer office issues a comprehensive Investigative Report detailing significant and multiple violations of law discovered

in the public property tax system. No Pierce County authority makes an attempt to contact the Assessor-Treasurer office to perform even preliminary inquiries.

(**Exhibit No. 8** is a true and correct copy of the September 2, 2009 Investigative Report by the Pierce County Assessor-Treasurer.)

E. One week later, on September 9, 2009 Deputy Pierce County Executive Kevin Phelps requests a meeting with the Pierce County Assessor-Treasurer. Mr. Phelps expresses the concern of defendant Pierce County that it is being placed in legal and financial jeopardy by the disclosures of public corruption within the property tax system. Mr. Phelps warns he has been presented a "white paper" by Pierce County prosecutors outlining a strategy to remove the Assessor-Treasurer from office by initiating proceedings against him for *'working outside the scope of his duties'* through his repeated requests for investigations. This warning is delivered, even though no Pierce County authority has yet to make an attempt to contact the Assessor-Treasurer office to perform even preliminary inquiries.

(**Exhibit No. 9** is a Sworn Declaration from claimant attesting to the Phelps Warning delivered on September 9, 2009.)

F. On November 30, 2009 claimant formally files a Whistleblower Complaint of Improper Governmental Action under Pierce County Code 3.14. Inexplicably, defendant's Human Resources Director assigns its investigation to a non-attorney; all other Assessor-Treasurer related whistleblower investigations have been referred to licensed attorneys who are officers of the court. Claimant shares with the Pierce County Executive, the Pierce County Prosecutor and the entire Pierce County Council his concerns about the irregular treatment afforded by the Pierce County Human Resources Director to his whistleblower complaint. No Pierce County authority makes an attempt to contact the Assessor-Treasurer office to perform even preliminary inquiries.

(**Exhibit No. 10** is a true and correct copy of the Whistleblower Complaint filed by claimant on November 30, 2009.)

(**Exhibit No. 11** is a true and correct copy of the January 21, 2010 Declaration from claimant submitted as an Addendum to his Whistleblower Complaint.)

(**Exhibit No. 12** is a true and correct copy of claimant's email correspondence addressing the irregular treatment given to the Whistleblower Complaint.)

G. Nevertheless, an independent investigation is conducted and a report submitted on March 23, 2010. The investigation confirms that multiple criminal acts were committed, and that Physical Inspections were not conducted in Pierce County for many years, in violation of state law.

(**Exhibit No. 13** is a true and correct copy of the Diamond Whistleblower Investigative Report with personal annotations from claimant.)

H. To the question about false official reports being submitted to oversight agencies, defendant's former Deputy Assessor-Treasurer replies that said reports were *"not a huge deal"* and that she would routinely *"revise"* the numbers submitted by her staff.

I. To the question about the legality of the appraisal practices employed by defendant for property tax purposes, a former Assistant Director of the Property Tax Division at the Washington State Department of Revenue (DOR) discloses to the investigator that defendant *"...never explicitly asked DOR, either orally/informally or in writing/officially, whether Pierce County could do statistical updates in lieu of physical inspections."*

J. The report further finds that *"Reporting statistically updated... properties as Physical Inspections without DOR's knowledge or approval "deceived the authorities.""*

K. Specifically and significantly, the investigative report references two separate Attorney General Opinions (1969-15 and 1980-25) that conclude: *"Again, our conclusion here is the same as that indicated in footnote 2, p. 5 of AGO 1969 No. 15, supra; i.e., any systematic disregard of the requirement of a physical inspection would, in our opinion, result in a court invalidating the revaluation."* No Pierce County authority makes an attempt to contact the Assessor-Treasurer office to perform even preliminary inquiries.

> (**Exhibit No. 14** is a true and correct copy of Attorney General Opinion Nos. 1969-15 and 1980-25.)

L. During the time these fraudulent practices were being implemented and systematically carried out in its property tax system, defendant's assessment office coins and actively promotes the misleading slogan *"Not a penny more, not a penny less. Only what's fair"* which is incorporated into the defendant office's stationary.

> (**Exhibit No. 15** are true and correct representative copies of defendant's marketing materials promoting the misleading slogan.)

M. Also during the time these fraudulent practices were being implemented and systematically carried out in its property tax system, defendant's Human Resources office moves to "protect" the entire management staff of the Assessor-Treasurer office by allowing their inclusion into the public employees union. Defendant's Labor Relations Manager attests to such at a deposition given under oath, while also admitting that said treatment of top tier management staff is present at no other county office.

> (**Exhibit No. 16** is a true and correct copy of the testimony provided by defendant's Labor Relations Manager.)

N. On subsequent communications with the Pierce County Human Resources Director, communications which are copied to the Pierce County Council, County Executive and Prosecuting Attorney, claimant requests the findings of the Whistleblower Investigative Report be formally referred to a proper Pierce County Authority for investigation, in accordance with Pierce County Code 3.14.040.A(2) and (3). Defendant's Human Resources Director refuses. No Pierce County

authority makes an attempt to contact the Assessor-Treasurer office to perform even preliminary inquiries.

(**Exhibit No. 17** is a true and correct copy of the Pierce County Human Resources Director's refusal to comply with Pierce County Code 3.14.040.A (2) and (3).)

O. On December 16, 2009, after multiple bargaining sessions involving defendant's Labor Relations department and the Teamster Labor Union, defendant's Human Resources Director issues Notices of Layoff to several employees of the Assessor-Treasurer office, among them one James Hall. Mr. Hall's notice reads *"Due to the slowing economic conditions and the negative impact it [sic] is having on Pierce County Government, we have been directed to reduce budget expenditures. Unfortunately, as a result of this direction, your position of Appraiser 5 will be eliminated."* Mr. Hall is also informed of his right to meet with the Director *"...and explain why you believe you should not be laid off."*

P. A few days later, on December 23, 2009 defendant's Human Resources Director issues another letter to Mr. Hall, this time advising him that defendant's *"Human Resources, working along with the Assessor-Treasurer, has identified an Appraiser 3 position which you would be eligible to bump. This is considered a voluntary demotion in lieu of layoff."* Mr. Hall accepts the voluntary demotion in lieu of layoff.

Q. On August 18, 2010 defendant's Human Resources Director issues a memo advising claimant that because of the very same actions of defendant's Human Resources Director regarding the Voluntary Demotion in lieu of Layoff of Mr. Hall, a defendant-commissioned investigator has found claimant guilty of retaliation under the Equal Employment Opportunity Act. The fabricated findings are shared with the local newspaper.

(**Exhibit No. 18** are true and correct copies of the letters from the Pierce County Human Resources Director.)

(**Exhibit No. 19** is a true and correct copy of the retaliation memo from the Pierce County Human Resources Director.)

R. On March 24, 2010, under penalty of perjury, claimant signs a sworn affidavit attesting to the presence of forged entries in more than 60% of all residential assessment records in Pierce County; to the fact that former Assessor-Treasurer administrators had demanded their staff appraisers unlawfully forge public records; to the fact that upon the appraisal staffs' refusal to engage in the forgery of public records, batch computer updates were implemented to systematically falsify the public records; to the fact that preferential tax treatments were being granted to select property owners in Pierce County; to the fact that all ad-valorem county appraisals for property taxes were essentially false appraisals and that all property taxpayers in Pierce County had been harmed. No Pierce County authority makes an attempt to contact the Assessor-Treasurer office to perform even preliminary inquiries.

(**Exhibit No. 20** is a true and correct copy of claimant's March 24, 2010 Sworn Affidavit.)

S. On April 16, 2010 claimant personally delivers an annotated copy of the Diamond Whistleblower Investigative Report (Exhibit No. 13) to the offices of County Executive Pat McCarthy, County Council Chair Roger Bush, and Prosecuting Attorney Mark Lindquist. Also included with said report is a personal letter from claimant advising the above named elected officials of the investigator's findings, and of claimant's professional opinion about the extent of the damage. The letter states *"The damage done to the official assessment records is both extensive and significant, and could have a widespread impact in the process of determining property tax rates for the taxpayers in Pierce County."* The letter states further *"When some of our citizens fall behind with their payments, we levy interest and penalty charges, and initiate eviction and foreclosure procedures when needed. It is my fervent hope we will all be able to understand the importance of this issue and work together towards a prompt resolution."* Claimant makes a *"respectful request"* the elected officials provide the required leadership to ensure the widespread violations of law are properly investigated. Claimant never receives a response from any of the elected county officials. No Pierce County authority makes an attempt to contact the Assessor-Treasurer office to perform even preliminary inquiries.

(**Exhibit No. 21** is a true and correct copy of claimant's April 16, 2010 letter sent to the Pierce County Executive, Council Chair and Prosecuting Attorney.)

T. On August 24, 2010 an independent Pierce County Assessor-Treasurer Citizens Commission, comprised of volunteer taxpayers concerned about the possible corruption of the property tax system, concludes their 'Study of Assessor-Treasurer Office Issues' and releases a finding that sufficient prima facie evidence has been found, to warrant a law enforcement investigation. No Pierce County authority makes an attempt to contact the Assessor-Treasurer office to perform even preliminary inquiries.

(**Exhibit No. 22** is a true and correct copy of the request for an investigation issued on August 24, 2010 by the independent Pierce County Assessor-Treasurer Citizens Commission.)

U. On September 28, 2010, defendant's Risk Manager Mark Maenhout meets with the Pierce County Assessor-Treasurer and with claimant. Risk Manager Maenhout is to oversee the handling of damage claims filed against defendant by former Assessor-Treasurer appraisal supervisors. Mr. Maenhout reveals his preference to pay settlements against claims even when they lack merit, if doing so is a lower cost alternative than defending the truth. Mr. Maenhout also informs claimant that he reports directly to defendant's Human Resources Director and expresses his personal discomfort at finding himself *"between a rock and a hard place"* by the inherent conflicts of interest.

(**Exhibit No. 23** is a Sworn Declaration from claimant attesting to the Maenhout Admission of Conflict of Interest made on September 28, 2010.)

V. On October 4, 2010, in his official capacity as Deputy Assessor-Treasurer, claimant files a formal Criminal Complaint with the Pierce County Sheriff alleging fraud and other vast violations of law found in the administration of the Pierce County property tax system.

(**Exhibit No. 24** is a true and correct copy of claimant's Criminal Complaint to defendant's County Sheriff dated October 4, 2010.)

W. On Tuesday, October 12, 2010 claimant personally delivers a copy of the Criminal Complaint and an official letter to defendant in the person of Pierce County Prosecuting Attorney Mark Lindquist, alerting him to *"...the significant harm inflicted upon our taxpayers by the damage done to the Pierce County property tax levy rates."*

(**Exhibit No. 25** is a true and correct copy of claimant's October 12, 2010 letter to the Pierce County Prosecuting Attorney.)

X. On Wednesday, October 13, 2010 claimant receives a letter from defendant's Sheriff where therein the Sheriff states: *"...because this makes allegations of public corruption, this office will involve the Office of the Pierce County Prosecuting Attorney."* Further the Sheriff states: *"If it is the decision of the Prosecuting Attorney that this does not rise to the level of a matter that can or will be prosecuted, it will not be pursued. Please anticipate that this preliminary review could take up to thirty (30) days."*

(**Exhibit No. 26** is a true and correct copy of the Pierce County Sheriff's letter to claimant dated October 13, 2010.)

Y. The following day, Thursday, October 14, 2010 in response to claimants' letter, defendant, through the Pierce County Prosecuting Attorney's office, issues a memorandum that states in part: *"This office has repeatedly informed you that prosecutors do not conduct criminal investigations, but make charging decisions based upon the investigative work of police agencies..,."* and further *"...your importuning for a criminal investigation has the appearance of impropriety, if not worse."* No Pierce County authority makes an attempt to contact the Assessor-Treasurer office to perform even preliminary inquiries, nor is any response ever received from the Pierce County Sheriff.

(**Exhibit No. 27** is a true and correct copy of the Pierce County Prosecuting Attorney offices' memorandum to claimant dated October 14, 2010.)

Z. On October 18, 2010 claimant and one of the volunteer members of the Pierce County Assessor-Treasurer Citizens Commission reluctantly file a recall petition against Pierce County Prosecuting Attorney Mark Lindquist pursuant to Article 1, Section 33 of the Washington State Constitution, which grants to the voters the inalienable right to decide whether their public officials should be removed from office.

(**Exhibit No. 28** is a true and correct copy of the October 18, 2010 Recall Petition.)

AA. On October 22, 2010 defendant's Prosecuting Attorney Lindquist issues a statement, published in the Tacoma News Tribune, the local newspaper, wherein he states: *"Even while I don't take... Mr. Ugas seriously, I will take this situation and the allegations seriously when the sheriff brings them to us for review."*

(**Exhibit No. 29** is a true and correct copy of the October 22, 2010 Tacoma News Tribune article.)

BB. The above pronouncements from defendant's Prosecuting Attorney office are dishonest and deceitful, as prosecutors have the legal authority, pursuant to RCW 10.27.030 to convene a grand jury *"...where the public interest so demands...whenever...there is sufficient evidence of...corruption within the county or whenever so requested by a public attorney..."*

(**Exhibit No. 30** is a true and correct copy of RCW 10.27.030.)

CC. On October 26, 2010 at a governmental social function, claimant is accosted in a public restroom by defendant, through the person of Pierce County Prosecuting Attorney Mark Lindquist. Claimant is warned there will be painful financial consequences to bear for having filed the recall petition. Claimant asks defendant to please repeat his statement, which defendant does in the way of a question: *"Did Washam warn you that you could be subjected to significant monetary penalties through the award of attorney fees?"* Claimant does not answer, simply shakes his head in disbelief and leaves. Upon exiting the restroom, claimant notices a second individual standing near the door so as to prevent others from entering the restroom while the threat was being delivered.

(**Exhibit No. 31** is a Sworn Declaration from claimant attesting to the Lindquist Threat delivered on October 26, 2010.)

DD. Defendant Pierce County, through the person of its Prosecuting Attorney Mark Lindquist, builds an extensive team of public and private legal experts to confront the recall effort and to begin the implementation of its retaliatory attack against claimant. Even though state law demands only one hearing at no cost to either party, and specifies that no attorneys are required, defendant Pierce County amasses a team of up to seven (7) attorneys, along with a number of other personnel such as investigators, paralegals and clerks, to confront two private citizens who have no legal representation. Never before in Pierce County history has such exaggerated expenditure of taxpayer's resources been authorized by a County Council to defend a recall action.

EE. On its pleadings filed with the Court, defendant Pierce County, through the person of its Prosecuting Attorney Mark Lindquist, accuses claimant of being a 'jihadist', among other things. In any event, on November 16, 2010 the recall effort is dismissed as being "frivolous and without merit". Nonetheless, and aided by defendant's Pierce County Council willingness to use taxpayers funds to continue a recall action that has already been dismissed, claimant and his co-petitioner are ordered by the court to be subjected to mandatory depositions. A legal team for defendant Pierce County interrogates claimant and co-petitioner for six (6) hours.

FF. State law RCW 42.17A.555 makes it unlawful for public employees to support or oppose a recall petition while in the scope of their employment. Nevertheless, and despite extensive prior knowledge to the contrary, defendant's Prosecuting Attorney Office files a brief with the court demanding that claimant's recall effort be found as having been filed *"in bad faith"*, the legal prerequisite for the awarding of attorney fees.

GG. Having built up sufficient billable attorney hours to inflict the retaliatory *'painful financial consequences'* previously threatened, defendant Pierce County, through Prosecuting Attorney Mark Lindquist, misleads the courts to award $50,000 (later increased to $84,500 accruing interest at an annual rate of 12%) in attorney fees against claimant and his co-petitioner. Never before in the entire history of the State of Washington have citizens been penalized for exercising their constitutional right to recall an elected official. Through its negligent actions, defendant Pierce County has caused or helped to cause significant harm to the unalienable constitutional right to hold their elected public servants accountable, inherent to all Washington State citizens.

(**Exhibit No. 32** is a true and correct copy of the November 16, 2010 issued Order.)

(**Exhibit No. 33** is a true and correct copy of the Amicus Brief submitted to the Court by defendant's Prosecuting Attorney office.)

(**Exhibit No. 34** is a true and correct copy of the December 23, 2010 Tacoma News Tribune front page.)

HH. On September 8, 2011, in response to a citizen's Public Records Request, defendant's IT department refuses to conduct a search for emails of certain former Assessor-Treasurer administrators and appraisal supervisors.

(**Exhibit No. 35** is a true and correct copy of the September 8, 2011 refusal.)

II. On February 20, 2012 former Pierce County Councilmember Barbara Gelman approaches appraisal supervisor Gary Foreman at the funeral of a fellow county staff appraiser. Councilmember Gelman admonishes Mr. Foreman on three separate occasions about the need to have claimant's staff conduct work slow-downs, purportedly because they are making claimant and his boss *"look too good"*.

(**Exhibit No. 36** is a Sworn Declaration from claimant attesting to the Gelman Invitation to conduct work slow-downs delivered to Gary Foreman on February 20, 2012.)

JJ. On March 1, 2012, copies of a sworn affidavit from claimant dated six (6) months earlier, September 2, 2011, are privately distributed at a neighborhood presentation of defendant's Assessor-Treasurer. The affidavit expresses claimant's concern that claims filed against the County by former Assessor-Treasurer staff might *"...not be appropriately opposed because of the inherent conflicts of interest."*

(**Exhibit No. 37** is a true and correct copy of claimant's Affidavit dated September 2, 2011.)

KK. On March 8, 2012 defendant's Risk Manager sends a letter to claimant warning him that his six (6) month old affidavit *"...could be considered retaliatory or discriminatory..."* and could lead to *"...appropriate action being taken by the County to correct the misconduct..."* No Pierce County authority makes an attempt to contact the Assessor-Treasurer office to perform even preliminary inquiries.

(**Exhibit No. 38** is a true and correct copy of defendant's Risk Manager letter to claimant dated March 8, 2012.)

LL. On March 9, 2012, claimant and Pierce County's Residential Appraisal Supervisor, Commercial/Industrial Senior Appraiser Gary Foreman, who combined have more than 57 years of appraisal experience, issue a Professional Opinion addressing the question of whether or not Pierce County taxpayers were harmed by the failure to perform the obligatory physical inspections required for property taxes. The Professional Opinion discloses that *"Starting in January 2009 to date March 2012, we have had the opportunity to conduct proper physical inspections for over three years. During this time, more than 220,000 properties have been inspected and we have accumulated a significant amount of evidentiary data to responsibly determine that damages occurred."* No Pierce County authority makes an attempt to contact the Assessor-Treasurer office to perform even preliminary inquiries.

(**Exhibit No. 39** is a true and correct copy of the March 9, 2012 Professional Opinion.)

MM. On March 13, 2012 defendant Pierce County sends an armed Pierce County Sheriff Deputy and a staff member of defendant's IT department to claimant's office to execute a warrantless seizure of the computer used by the Assessor-Treasurer's personal assistant. Claimant is specifically prevented from entering the assistant's office and warned by the sheriff deputy to refrain from talking to either the assistant or the IT staff member. Claimant notifies defendant's Prosecuting Attorney of the illegal seizure and requests to be provided with the authority by which the seizure was conducted. No Pierce County authority makes an attempt to contact the Assessor-Treasurer office to perform even preliminary inquiries.

(**Exhibit No. 40** is a true and correct copy of the March 13, 2012 email alerting defendant's Prosecutor of the illegal seizure.)

NN. A week later on March 20, 2012, defendant's Pierce County Council passes Resolution No. 2012-22 calling on the Assessor-Treasurer to place claimant *"...on administrative leave until all pending investigations and related legal actions concerning his conduct towards employees at the Assessor-Treasurer's office are resolved."* The resolution further alleges claimant has *"...not cooperated with other county officials, and continue to take inappropriate actions towards current and former employees..."* The resolution is passed unanimously, although there are no pending or ongoing investigations concerning claimant's 'conduct'. No attempt was made beforehand by any Pierce County authority to contact the Assessor-Treasurer office to perform even preliminary inquiries.

(**Exhibit No. 41** is a true and correct copy of Pierce County Council Resolution No. R2012-22.)

OO. The local newspaper prominently reports the Council's passing of the resolution. The printed story carries the following quote from former Council Chair Roger Bush: *"There have been a lot of attempts over the last three years to reach some kind of good ending, some kind of resolution to the endless witch hunts going on."* This statement is made despite the fact that not one of claimant's good faith attempts to report the extent of the damage done to the property tax levy rates has been responded to, by any Pierce County authority.

(**Exhibit No. 42** is a true and correct copy of the March 21, 2012 Tacoma News Tribune article.)

PP. On June 1, 2012 defendant Pierce County, through its attorneys, enters into a Consent Decree with the US Department of Justice. Said Consent Decree is borne from the *"...receipt by the United States from the Equal Employment Opportunity Commission ("EEOC") of a charge of discrimination filed by Sally Barnes (Charge No. 846-2009-61053)."*

QQ. The Consent Decree claims to be in response to discrimination charges filed, and findings of fact issued against claimant, even though claimant was never a named party in the EEOC action.

RR. On June 1, 2012 defendant's attorney issues a public pronouncement that is published by the Tacoma News Tribune wherein the attorney states *"Washam and Ugas are required not retaliate against individuals who complained or participated in the Department of Justice investigation. That's sort of the essence of it. The training component is big with regard to Dale and Albert."*

(**Exhibit No. 43** is a true and correct copy of the June 1, 2012 Consent Decree.)

(**Exhibit No. 44** is a true and correct copy of the June 1, 2012 Tacoma News Tribune article.)

SS. On June 18, 2012 defendant Pierce County accepts a judgment against claimant in the amount of $95,709.72 from its Prosecuting Attorney Lindquist.

(**Exhibit No. 45** is a true and correct copy of the June 18, 2012 Assignment of Judgment to defendant Pierce County.)

TT. On August 7, 2012 Pierce County Assessor-Treasurer loses his bid for reelection to a second term.

UU. Later in August 2012, defendant Pierce County begins the bi-weekly garnishment of claimant's wages.

VV. On September 13, 2012 Deputy Pierce County Executive Kevin Phelps meets with the Pierce County Assessor-Treasurer and with claimant. Mr. Phelps expresses his regret that there was no good faith effort from defendant Pierce County to work with the Assessor-Treasurer and to address the legitimate concerns raised by claimant.

(**Exhibit No. 46** is a Sworn Declaration from claimant attesting to the Phelps Admission of Lack of Good Faith made on September 13, 2012.)

WW. On September 27, 2012 Pierce County Councilmember Dan Roach meets with the Pierce County Assessor-Treasurer and with claimant. Councilmember Roach admits to having had no specific knowledge of claimant's 'misconduct' in office, before voting for Resolution No. 2012-22 publicly sanctioning claimant on March 20, 2012.

(**Exhibit No. 47** is a Sworn Declaration from claimant attesting to the Roach admission of Ignorance of the Facts made on September 27, 2012.)

XX. Claimant understood and reasonably relied upon Pierce County Code and upon state law that defendant Prosecutor's office was acting as legal counsel for claimant and representing claimant's interests as regards the discharge of his duties of office. In fact, the evidence is quite clear and compelling that the opposite was taking place. Defendant's Prosecutor office chose instead to protect defendant from all potential liability that might arise from the fraudulent administration of its property tax system, while misrepresenting the attorney-client relationship it owed claimant. Defendant's Prosecutor office failed to properly address the inherent conflicts of interest.

(**Exhibit No. 48** is a true and correct copy of PCC 2.06.030(C) and RCW 36.27.020.)

YY. Defendant Pierce County engaged in an active campaign designed to thwart claimant's disclosures of public corruption and actively attempted to silence and penalize claimant. Defendant has obstructed claimant from responsibly discharging the duties of his office. Defendant failed on its fiduciary duty to protect property taxpayers by refusing to subject the charges brought by the county's top appraisers, to independent expert review and scrutiny. Instead, claimant has been subjected to ad-hominen defamatory attacks, even though the evidence conclusively demonstrates claimant's administration of county appraisals has been the most efficient and cost-effective of the past twenty years.

(**Exhibit No. 49** is a true and correct copy of Pierce County's official budget figures attesting to claimant's efficient and cost-effective administrative outcomes.)

Description of injuries or damages: As a result of the actions listed above, as well as others, claimant has suffered lasting physical injury and extreme mental anguish. Claimant's professional reputation and standing within his career field has been substantially damaged. Claimant's ability to pursue meaningful employment alternatives has been significantly, if not irreparably harmed by Pierce County's willful and/or negligent disregard for its fiduciary duties concerning the laws governing assessments for property tax purposes and by defendant's defamatory attacks against claimant.

Claimed Damages: Claimant has and/or is likely to incur lost wages, retirement benefits, and enduring damage to his professional and personal reputation within the community. Claimant has been inflicted substantial economic, professional, physical and emotional injury.

Pierce County's Involvement: Pierce County Executive Pat McCarthy; Deputy Pierce County Executive Kevin Phelps, Pierce County Director of Justice Services Al Rose; Pierce County Director of Human

Resources Betsy Sawyers; Pierce County Risk Manager Mark Maenhout; Pierce County Prosecutor Mark Lindquist; Pierce County Sheriff Paul Pastor, Pierce County Council Member Roger Bush; former Pierce County Council Member Barbara Gelman; Pierce County Performance Audit Manager Matt Temmel.

Witnesses:

Ken Madsen
Kathy Fewins
Pat Kenney
Dale Washam
Dennis Pulsipher
Jim Mosier
Eugene Widmer
Sharon Steele
Joe Carrillo
Richard Wooster
Carol Auping
Gary Dill
Michael Johnson
Billie O'Brien
Sally Barnes
Shellie Pollitt
Jim Hall
Mark Williams
Cindy O'Neil
Gary Foreman
Tami Johnson
Scott Peebles
Bill Ford
Deborah L'Amoreaux
Kelvin Brown
Lee Dorn
Dan Fishburn